

INTISARI

Tujuan penelitian adalah untuk menemukan bukti empiris tentang (1) pengaruh kinerja keuangan *Return On Asset* (ROA) terhadap nilai perusahaan, (2) pengaruh pengungkapan *Corporate Social Responsibility* (CSR) dalam memoderasi hubungan ROA terhadap nilai perusahaan, (3) pengaruh *Good Corporate Governance* (GCG) dalam memoderasi ROA terhadap nilai perusahaan.

Populasi dalam penelitian ini adalah seluruh perusahaan pertambangan yang terdaftar di BEI selama periode 2009 sampai 2014. Adapun teknik pengambilan sampel dilakukan menggunakan metode *purposive sampling* dan berdasarkan kriteria yang telah ditentukan maka jumlah sampel diperoleh sebanyak 5 sampel perusahaan. Pengujian hipotesis penelitian digunakan teknik analisis *Simple Regression Analysis* untuk hipotesis 1 dan *Moderated Regression Analysis* (MRA) untuk hipotesis 2 dan 3 dengan alat bantu aplikasi SPSS.

Hasil penelitian menunjukkan bahwa ROA berpengaruh positif signifikan terhadap nilai perusahaan. Sedangkan CSR mampu memoderasi hubungan antara ROA terhadap nilai perusahaan. Sedangkan GCG belum mampu memoderasi hubungan antara ROA terhadap nilai perusahaan.

Kata kunci: *Return On Asset* (ROA), *Corporate Social Responsibility* (CSR), *Good Corporate Governance* (GCG), Nilai Perusahaan



ABSTRACT

The purpose of this research is to find out empirical evidence of (1) the influence of the financial performance of Return on Assets (ROA) to the firm value, (2) the influence of Social Responsibility disclosure (CSR) in moderating the correlation of the ROA to the firm value, (3) the influence of Good Corporate Governance (GCG) in moderating the ROA to the firm value.

The population are all mining companies which are listed in Indonesia Stock Exchange in 2009-2014 periods. The sample collection technique has been carried out by using purposive sampling method and based on the predetermined criteria, five sample companies have been selected as samples. The hypothesis test has been carried out by using Simple Regression Analysis for hypothesis 1 and Moderated Regression Analysis (MRA) for hypothesis 2 and 3 has been done by using SPSS software.

The result of the research shows that the ROA give significant and positive influence to the firm value. Meanwhile, the CSR is able to moderate the correlation between the ROA and the firm value. Meanwhile, the GCG has not been able to moderate the correlation between the ROA and the firm value.

Keywords: Return on asset (roa), corporate social responsibility (csr), good corporate governance (gcg), firm value